

**Comptroller's Directive No. 2-05**  
**Attachment 16**  
**GASBS No. 38 Short-term Debt**

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<b>Purpose</b>	This attachment is used to gather short-term debt information for footnote disclosures required by <u>GASBS No. 38</u> , <i>Certain Financial Statement Note Disclosures</i> . This attachment is similar to prior year's Attachment 16.
<b>Applicable agencies</b>	Agencies that had short-term debt (anticipation notes, lines of credit, and similar loans) activity during the year with a party <b>external</b> to the Commonwealth.
<b>Due date</b>	<b>August 18, 2005</b>
<b>Submission requirements</b>	<p>Contact DOA if the agency has any problems with the files.</p> <p><b><u>After downloading the files, rename the spreadsheet file using the agency number followed by Att16.</u></b> For example, agency 151 should rename its Attachment 16.xls file as 151Att16.xls.</p> <p>Submit the excel spreadsheet electronically to <a href="mailto:finrept@doa.virginia.gov">finrept@doa.virginia.gov</a>.</p> <p>Copy APA via E-mail to <a href="mailto:APAFinRept@apa.virginia.gov">APAFinRept@apa.virginia.gov</a>.</p> <p>Do <b><u>not</u></b> submit paper copies of the excel attachment.</p>
<b>Attachment revisions</b>	<p>If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, <b>resubmit the revised attachment <u>AND</u> complete the <b>Revision Control Log Tab</b> in the attachment excel file.</b></p> <p>Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.</p> <p>If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.</p>

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